

Internal Revenue Service

Date: January 26, 2007

UNIVERSITY OF KANSAS CENTER FOR
RESEARCH INC
2385 IRVING HILL RDE
LAWRENCE KS 66045-7563 855

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

David Harry ID# 31-08704
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
48-0680117

Dear Sir or Madam:

This is in response to your request of January 26, 2007, regarding your organization's tax-exempt status.

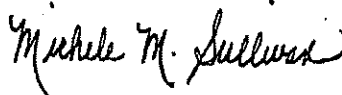
In December 1970 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a school under sections 509(a)(1) and 170(b)(1)(A)(ii) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

Address any reply to: 1600 Patterson St., Dallas, Tex. 75201

Department of the Treasury

District Director

Internal Revenue Service

Date:

DEC 22 1970

In reply refer to:

A:EO:MB:157

DAL(WIC)EO-70-223



▷ The University of Kansas, Center for
Research, Inc.
Irving Hill Road
Lawrence, Kansas 66044

Form 990- Required: Yes No

Accounting Period: June 30

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 170(b)(1)(A)(ii).

If filing is required, you must file an annual information return, Form 990-~~X~~, by the fifteenth day of the fifth month after the end of your annual accounting period.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities is unrelated trade or business as defined in section 513 of the Code.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for Federal Unemployment Taxes. You are liable for social security taxes only if you have filed waiver of exemption certificates as provided in the Federal Insurance Contributions Act.

Sincerely yours,

Ellis Campbell, Jr.
District Director